App F IX 4

Previous References

1935
(MR)

File No 98-35
Serial Nos 6 & 9
3

Letter References
Mpl 137-47 (1-2)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for December 1935

SUBJECT

Levy of pilgrim tax in the Seringapatam and Nanjangud Municipalities on outgoing passengers booked from the respective railway stations instead of on incoming visitors

Sl 9) The Agent, Mysore Railway
Secy to Govt for Railway
Deputy Comm, Mysore
Comptroller to Govt

D 03607—GPB—22500—283

No L 4758-61 dated 20-12-35

Sanctions the above proposal

Rcvd 24/12/35

26112

General and Revenue Secretariat | Mr File No 98 of 1935 | [App F III—2

Serial No	
6	Letter No 4521 dated 6-12-35 from the Agent, Mysore Railways suggesting the levy of pilgrim tax at Seringapatam, Paschimavahini and Nanjangud on outgoing passengers also At present the pilgrim tax is being levied only on incoming passengers i.e passengers coming to the respective places The present proposal is to levy the tax on outgoing passengers also esse for the sake of convenience, better check and earlier credit of the amount to the Municipalities concerned It is reported that such a ~~procedure is obtaining~~ practice obtains over other foreign Railways This means revision of the rules of pilgrim tax in the Seringapatam and Nanjangud Municipalities The remarks of the D C Mysore may perhaps be called for A draft is submitted for consideration Perm 10/12 MM/12/35 2) It is not clear how in order to save accounting difficulties, it would be fair to tax the outgoing passengers also When they leave the place, they will no longer be pilgrims DW Story 10/12 3) Not also before issuing [illegible] Mysore Secretariat MM 12/12 Stm 12/12

FF OF THE ECONOMIC STAFF
1 4602 35
38 81 12/12

NOTE—Contn Sheet

WD 01 94—GPB—30 000—18 7 35

Pilgrims tax on outgoing passengers

MR File No 98 2611/L of 1935 — General and Revenue Secretariat

4) The proposal ~~x~~ seems to be all right but the Agent ~~suggests~~ that DC may be consulted, particularly with reference to the procedure suggested for collecting tax on passengers by road (para 5 PLO

so far as it relates to passengers by rail

RLL 17/12/35

5) The whole question of levying the tax on people travelling by road has come up for repeated consideration. The file has been carefully examined letter number in the draft letter proposed to be communicated to the Agent will also be ~~examined~~ carefully scrutinised

MW 17.12.35 for CJ

RLL 18/12/35

MW 18.12

OFFICE OF THE SECOND MEMBER OF COUNCIL 17 DEC 1935 No 4721

Please punish draft sanctioning the Agent's proposal

RMW 18/12

Draft G.O sanctioning submitted for approval

RMW 18/12 MH 19/12

This order can, it seems, take effect ~~x~~ only after the existing rules are revised, as the tax is purported to be levied only on passengers ~~entering~~ coming into the towns This may perhaps be made clear after the intention to cancel the DC test rebate and the order a letter to the DC will be sent to him

40 01 — 1911

Dept Secy)

MW 19/12

by

Issue as proposed as answer

MW 19.12 — Issue as proposed for Secy

Serial No	
9	To Agent, Mysore Railway Secy to Govt for Railway Dy Comm Mysore Comptroller No L 4758-61 dated 20-12-35 Sanctions the proposal of the Agent to levy the tax on outgoing passengers instead of on incoming & requests the D C to take action to revise the rules etc

PB
2/1/36
MY

WD 03 91—GPB—30 000—18 7 35

File No of 193

General and Revenue Secretariat

ML 98-35-6

MYSORE RAILWAYS

All mm t ho ld b
dd d th
Ag t My R lw y My
by TITLE t b NAME

AGENT'S OFFICE

Mysore 6th December 1935.

No 4521 -/Fl

Enc one

2611/L.

From

THE AGENT

Mysore Railways

MYSORE

To

The Secretary
to the Government of His Highness the Maharaja of
Mysore, Development Department, Bangalore

Sir,

Levy of Pilgrim tax on Passengers to Seringapatam, Paschimvahini and Nanjangud Town Stations

With reference to Government order No L 1821-3/11 140-32-7 dated 9th September 1933 and Government order No 7577/9/11 224-33-14 dated 29th April 1935, sanctioning the levy of Pilgrim tax at Seringpatam, Paschimvahini and Nanjangud Town respectively, I have the honour to state that the pilgrim tax is now being levied in respect of incoming passengers booked to these stations both from stations on this Railway and on Foreign Railways

put up for reference on matter file

2 The Auditor, Mysore Railways, represents that for reasons stated in his letter No C P 1397 dated 22nd November 1935, copy enclosed, it will be convenient if the pilgrim tax is imposed on outgoing passengers i e, passengers booked from these stations

3 As stated by the Auditor, this practice obtains over the South Indian and the Madras & Southern Mahratta Railways

4 I agree with the views of the Auditor, and request that orders of Government may kindly be obtained and communicated to adopt the procedure recommended above which will lead to better check and earlier credit to the Municipalities

page- (2) -

5 In this connection, it may be mentioned that with regard to passengers arriving by other conveyances by road this tax is levied on incoming passengers at present If there should be no evasion from paying this tax, a uniform procedure viz -levying pilgrim tax on outgoing passengers only both by rail and road will have to be adopted

I have the honour to be,
sir,
Your most obedient servant

Agent

MSAB

MYSORE RAILWAYS

Audit Office,

No C P 1397 dated Mysore,22nd November,1935

The Traffic Manager,
Mysore Railways,MYSORE

Dear sir,

Levy of pilgrim tax on passengers to Seringapatam, Paschimavahini & Nanjangud Town Stations by Railway

I beg to state that Pilgrim taxes are being levied from the passengers arriving at the above stations at the rate of 1st and IInd C 0-1-0 III C 0-0-6 for each adult and of I & II 0-0-6,III 0-0-3 for each child,and that under this system of levy on inwards passengers,the following inconveniences & disadvantages are experienced in this office

1 In order to ascertain the number of tickets issued to the above 3 stations so as to arrive at the amount of pilgrim tax collected on them,the classification returns of all stations of our Railway and the Division sheets of all the Foreign railways have to be carefully gone through and the entries relating to the issue of the tickets to the 3 stations have to be first marked and the total of all such tickets under each of the classes separately for ~~Adult~~ adult and Child and of corresponding pilgrim tax amounts to be collected have to be arrived at

2 In the case in which blank cards and tramway/paper Type tickets are issued,the statements relating to the accountal of these tickets have also to be verified and all the detailed processes indicated above in regard to printed tickets have to b gone through once again

3 In case of issue of blank card tickets,it is seen that th staff are liable to omit the pilgrim tax necessitating debits to be raised against such stations,in the course of audit

4 In cases,where Foreign Railways do not credit the tax due to our Railway through their Division sheets,the same is not recoverable under Conference Rule 33, the amount involved in each case being less than Re 1/- In all such cases the amount is a

loss to the Railway, as the taxes due to the Municipalities have to be paid even in such cases

5 The tax has to be added to the Rail way fare while printing tickets (Intended for these 3 stations) for supply to station of our Railway

6 We have to print separate series of Tramway Type tickets for issue from way side halts to these stations, involving unnecessary expenditure

7 With a view to obviate the difficulties enumerated above and to avoid the elaborate process of arriving at the amounts of taxes due to the 3 municipalities, I suggest the levy of the tax from the passengers "leaving' the above pilgrim stations This will simplify work all round and this is the procedure in vogue on the M & S M Railway and S I Railway, vide Page 122 of S M Railway Time Table No 70 and Page 119 of S I Railway Guide No 3.

If this procedure is adopted, all the difficulties enumerated above will be overcome Further the amount payable to each Municipality can be arrived at without any difficulty from the local and foreign classifications of the station concerned and payment can also be arranged for, one month earlier

If you agree to the above suggestions, I request you to kindly take necessary action for suitably altering the system so as to levy the pilgrim taxes on outgoing passengers

Yours faithfully,

(sd) M VIRARAJA URS,

Auditor

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* 'Copy' *
* * * * * *

I SAB/5 -XII -1935

5-12-35

and requesting sanction to
the proposal

Order No L 4758-61 Dt 20/12/35

The proposal referred to above has been made by the Railway Auditor on the ground that it obviates accounting difficulties, affords a better check on Collections and ensures the earlier credit of the tax to the Municipalities and it is reported that this practice obtains in the South Indian and M & S M Railways

2) Govt accept the proposal and direct that the pilgrim tax be levied from outgoing railway passengers from Seringapatam, Paschimavahini and Nanjangud instead of on incoming passengers to these places

3) The Deputy Commissioner, Mysore, is requested to take necessary action to revise the rules for the levy of the tax on visitors to Seringapatam and Nanjangud both by rail and by road as it is the object to have a uniform procedure for both classes of visitors to prevent any evasion from payment of the tax He is requested to consult also the Railway Agent Mysore Rly the date from which the new procedure should be given effect to

Secy to Govt
Dept 1911 Rlwy Dev

The Agent Mysore Railways
Secy to Govt for Railways
Deputy Comm, Mysore Dt
Comptroller to Govt

Ab Extra

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read –

Government Order No L 1821-3/M1 140-32-7 dated the 8th September 1933 sanctioning the rules for the levy of (1) toll under Section 61 (iii) of the Town Municipalities Regulation on vehicles entering Seringapatam by road and (2) pilgrim tax on visitors to the town by rail under clause (xiii) of the same section by a surcharge on railway tickets

2 Government Order No L 7577-9/M1 224-33-14 dated the 29th April 1935 sanctioning the rules for the levy of (1) pilgrim tax on visitors to Nanjangud by rail and (2) toll on vehicles entering the town by road at enhanced rates so as to cover the pilgrim tax also

3 Letter No 4521/F1 dated the 6th December 1935 from the Agent, Mysore Railways, stating that in accordance with the Government Orders read above, pilgrim tax is being levied on incoming passengers booked to Seringapatam, Paschimavahini and Nanjangud Railway Stations both from stations on the Mysore Railways and on foreign railways and that the Auditor, Mysore Railways, suggests that the tax may be levied on outgoing passengers booked from the above stations instead of on incoming passengers as at present and requesting sanction to the proposal

Order No L 4758-61/mc 98-359

Dated, Bangalore, 20th December 1935

The proposal referred to above has been made by the Railway Auditor on the ground that it obviates accounting difficulties, affords a better check on collections and ensures the earlier credit of the tax to the Municipalities and it is reported that this practice obtains in the South Indian and Madras and Southern Mahratta Railways

2 Government accept the proposal and direct that the pilgrim